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CENTRAL INTELLIGENCE AGENCY
INFORMATION FROM
FOREIGN DOCUMENTS OR RADIO BROADCASTS

REPORT

CD NO.

50X1-HUM

COUNTRY China

DATE OF INFORMATION 1952

SUBJECT Chinese Annotated Bibliography, Item 389 (Economic)

DATE DIST. 30 Jul 1953

HOW PUBLISHED Book

WHERE PUBLISHED Shanghai

NO. OF PAGES 1

DATE PUBLISHED 1952

LANGUAGE Chinese

SUPPLEMENT TO REPORT NO.

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SOURCE See below.

Title: Textbook on Government Budget Accounting (Vol I, II)

Author: Wang Feng-hsin (王逢辛), and Liu Wen-ch'uan (刘文泉)

Publisher: Li-hsin Hui-chi T'u-shu Yung-p'in She, Shanghai, 1952

Sponsor or Issuing Authority: None indicated

No Pages: Vol I, 233; Vol II, 129 Language: Chinese

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Area of Coverage: China

Subjects Covered: National budget; budget making; budget accounting.

Scholarship Evaluation: Comprehensive textbook on budget making and accounting; excellent for an understanding of Communist national budget.

Review: Volume I consists of three sections: Section 1 discusses the new concept of government budget accounting; Section 2 deals with budget making and budgetary operations; Section 3 covers departmental (unit) accounting and general (consolidated) accounting procedures and reports. Also contains 46 accounting forms and 18 charts.

Volume II is divided into three sections: Section 1 deals with the government treasury system (operations) and monetary management; Section 2 with final settlement of accounts and auditing of departmental and consolidated accounts; Section 3 with financial examination and the auditing of the accounts of personnel being discharged or transferred. Also contains 51 forms and 6 tables and charts.

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